

REGISTERED COMPANY NUMBER: 13241679 (England and Wales)
REGISTERED CHARITY NUMBER: 1194114

Stockport County Community Trust

**Trustees' Report and Unaudited
Financial Statements for the
Year Ended 30 June 2025**

Stockport County Community Trust

Contents of the Financial Statements

for the Year Ended 30 June 2025

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Stockport County Community Trust

Reference and Administrative Details
for the Year Ended 30 June 2025

TRUSTEES	JM Stevenson MBE Director (Chair) G P Beswick Director P Brown MBE Director D A Cheetham Director Ms L J Swindells Director D J G Ancell Director (resigned 24 th June 2025) S Wilson Director (appointed 24 th June 2025)
REGISTERED OFFICE	Edgeley Park Hardcastle Road Edgeley Stockport Greater Manchester SK3 9DD
REGISTERED COMPANY NUMBER	13241679 (England and Wales)
REGISTERED CHARITY NUMBER	1194114
INDEPENDENT EXAMINER	Menzies LLP One Express 1 George Leigh St Manchester M4 5DL

Stockport County Community Trust

Trustees' Report

For the Year Ended 30 June 2025

The Trustees (who are also the Directors) are pleased to present their annual Trustees Report together with the financial statements for the year ending 30 June 2025 which are also prepared to meet the requirements for a Directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) effective 1st June 2015.

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the Board and professional advisors shown on page 1 of the financial statements.

The Trustees

The Trustees who served the charity during the twelve month period from 1st July 2024 to 30th June 2025 were as follows,

Mr John Stevenson MBE
Ms Laura Swindells
Mr Giles Beswick
Mr David Ancell (Resigned 24th June 2025)
Mr Phill Brown MBE
Mr David Cheetham
Mr Simon Wilson (appointed 24th June 2025)

Structure, Governance and Management

Stockport County Community Trust is a registered charity (No 1194114) and Company Limited by Guarantee (No 13241679) and is governed by its Articles of Association which were adopted on 3rd March 2021. The charity changed its name in March 2023 from The Hatters Project Limited to Stockport County Community Trust.

The Articles of Association include the selection and appointment of new Trustees.

The day-to-day operations of the charity are managed by the Chief Executive Officer who reports directly to the Board. The Board has instigated systems and controls in relations to such matters as finance, contracts and employment and considers these to be appropriate safeguards in relation to the day-to-day operations of the Trust.

The Trustees continue to review the risks associated with running the Trust.

Objectives and Activities

Stockport County Community Trust's principal object is to arrange, promote and deliver activities for the benefit of the public in particular in Stockport and its surrounding areas, including community participation in healthy recreation for children and other citizens who have needs due to their disablement, poverty or other social and economic circumstances - with the aim of improving their overall health, skills and conditions of life.

Stockport County Community Trust

Financial Review

In the year ended June 2025, Stockport County Community Trust generated an income of £975,578 and incurred expenditure of £896,709. This resulted in an operating surplus of £78,869.

The Balance Sheet for the Trust on 30 June 2024 showed a total of Trust funds of £369,983.

The Board is pleased with the performance of Stockport County Community Trust in this 12 month period and the commitment, professionalism and enthusiasm of the staff team who have all contributed to this performance.

The Board is satisfied that the Trust is now well positioned to build upon the previous 12 months operation and is confident that the Trust will continue to be self-financing. Notwithstanding this expectation, the Trust continues to receive the support of Stockport County Football Club.

Reserves Policy

The Board has agreed to work towards a reserves policy of three months running costs if all funding ceased suddenly. This equates to approximately £220,000 based on projected figures for 2025/26 budgeted expenditure. The Trust currently has reserves of £215,108. The Trustees are confident that the reserve position of three months operating costs will be achieved by the end of the 2025/26 financial period.

Public Benefit Statement

Stockport County Community Trust gives careful consideration to the Charity Commission's general guidance on public benefit in setting its own aims, objectives and planned activities for the coming year. This is detailed in the performance and achievements section set out below.

Achievements and performance

Stockport County Community Trust's report for the financial year ending June 2025 reflects our ongoing commitment to transparency, accountability and delivering meaningful impact across Stockport and the wider community. As the official charitable arm of Stockport County Football Club, our mission is to use the power of football and sport to inspire positive change, improve lives and strengthen community connections.

The year ending June 2025 marks the second year of the Trust's three year strategy, launched in July 2023, with the aim of 'Inspiring, educating and supporting our communities' with four key strategic areas of focus,

1. **Increasing levels of physical activity leading to better physical health** - Helping the local community to use physical activity to start well, live well and age well.
2. **Improving wellbeing in our communities leading to better mental health** - Developing confident, empowered, engaged and resilient communities.
3. **Increasing educational attainment and skills** - Improving academic and vocational attainment and ambition leading to better employment, economic prospects and life chances.
4. **Building stronger communities** - Celebrating and embedding diversity and inclusion across all areas of the club, enabling people to make better life choices and live in safer communities.

Over the past year, the Trust has continued to grow in both reach and influence working with around 10,000 participants during this time (an increase of almost 40% from the previous 12 months). We have expanded our programmes to address key local priorities around health and wellbeing, education, employability, inclusion and youth engagement. From delivering high-quality physical education in schools to supporting adults into work via

Stockport County Community Trust

our Get Into Football employability course, every initiative has been designed to meet local needs and create lasting benefits.

The Trust has continued with its strong and stable senior management team that is led by the CEO, Alison Warwood and supported by the Operations Director, Dave Wardle and the three Heads of Department, Eddie Owen (Health and Wellbeing), Dan Landstrom (Inclusion) and Bob MacCallum (Stockport County's Strategic Education Director).

Our work remains underpinned by strong governance and financial accountability. These accounts demonstrate how we have managed resources responsibly, ensuring that every pound is invested in projects that make a tangible difference. We have also strengthened partnerships with local authorities, schools, health providers and community organisations, enabling us to deliver collaborative programmes that demonstrate impact.

This year, Substance (the external evaluation company the Trust engages with) estimate the Trust has generated over £5 million of social value over the last 12 months (against an expenditure of around £880K on programming). This baseline assessment shows that for every £1 invested into Stockport County Community Trust, the charity is generating £6 worth of benefit for the community of Stockport.

The growth of the Community Trust has enabled the charity to increase its programmes and delivery across its three departments, Inclusion, Education and Health and Wellbeing.

Key achievements over the last 12 months across each department include,

Inclusion and Participation

The Inclusion and Participation department has grown considerably over the last 12 months. Particular developments have included,

- **Youth Engagement Programme** deliver community based football sessions and activities across Stockport. Funded by the Premier League Charitable Fund and Stockport's Youth Justice Service, programmes such as Kicks aim to increase participation and promote positive behaviour. Sessions are now delivered at eight locations across Stockport, across some of the most deprived areas of the town.

A key highlight has been our involvement in the Adswood and Bridgehall Youth Alliance, funded by the Violence Reduction Unit. Through this partnership, we have successfully secured additional funding to deliver weekly doorstep football sessions and community fun days.

- **The Be You Project** was launched to support teenage girls' confidence and wellbeing. The project includes the development of a Girls Youth Zone at Edgeley Park and a six-week school programme for those identified by teachers as needing additional support and encouragement.
- **Holiday Programmes** provide affordable holiday activities, including County Camps, female-only sessions and County in the Park. Expanded Holiday and Food (HAF) programmes offers free places for children eligible for free school meals, ensuring access to fun and healthy activities during school holidays. During the previous 12 months, around 1,000 young people took part in a Trust holiday activity.

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- The **Armed Forces Programme**, funded by the Veterans Foundation and the Armed Forces Covenant Fund, offers weekly sessions including football, a NAAFI social club, a pool and darts club and Walk and Talk sessions. Additionally, a number of themed activity days took place for schools to mark VE Day and Remembrance Day, engaging hundreds of pupils and veterans in meaningful activities.
- Our **Disability Programmes** moved venue in the last 12 months enabling the programme to increase capacity and accessibility. This included expanding the All Ability County for adults with low mobility and free football sessions across six SEND schools (funded by SENSE) helping to build relationships and signpost pupils into extra-curricular activities.
- The **County Volunteer Hub** was introduced as a digital volunteer platform with GM Moving funding. Around 42 volunteers registered, who were able to support programmes and enhance volunteer experiences, creating a stronger network of community champions for future growth.
- **Premier League Fans Fund** continued to support underrepresented groups through County Pride LGBTQ+ sessions, subsidised Girls Only Camps, a partnership with Cheadle Masjid for free holiday provision and Wildcats football, fostering inclusion and diversity across Stockport.

Education

The Education department harnesses the power of the Stockport County brand through football, PE and classroom workshops to help raise aspirations and educational attainment of young people across the borough.

- During the 24/25 academic year, we built on the success of the Together Schools' programme following its launch the year prior. The strong team of five full-time coaches were able to increase the reach of the provision to deliver sessions to the vast majority of schools in Stockport and worked with over 5,600 children in primary, secondary and alternative/special schools.

New literacy, history and creative art programmes were delivered in primary schools, as well as a new 'Aspire' programme for high-achieving secondary students in Year 9. As part of the schools' programme, we were also able to increase participation in girls' football with around 950 children each attending six hours of free sessions.

- The Trust also continued to deliver its assembly programme, which offers schools an assembly, featuring the club mascot, Vernon Bear focusing on the history and heritage of the club and Stockport as a town. As part of the programme, 500 match tickets were given away to enable families to attend a Stockport County home game. The presentation was delivered to over 3,200 children across schools in Stockport.
- The second iteration of our high school literacy competition was rolled out in January to encourage Year 8 pupils to engage in creative writing based around a Stockport County theme. This year the students were given the title of 'This Calls for a Hero...' Winners from each school were invited to a match day at Edgeley Park and their stories were published in our second book that went on sale in the County Store.

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The team also helped create the new 'Edgeley Mosaic Trail,' a series of small mosaics developed by the community which were placed across the local area, spelling out Stockport County FC.

- The Trust extended its 'Get Into Football' employability programme to local adults in Stockport helping to increase employability and work-readiness skills.
- The Trust also continued to deliver high quality National Curriculum based PE lessons to nine partner schools, working with around 3,200 pupils across Stockport and its surrounding area. This was also delivered as part of the Premier League Primary Stars programme which helps with teachers CPD as well as supporting pupils to deliver social action projects.

Health and Wellbeing

The Trust's Health and Wellbeing department has continued to grow over the last financial year, with a range of new projects developed, as part of the new three-year strategy which was launched in October 2024.

- In April 2025, the Trust launched its brand-new Sporting Memories programme, 'The 90 Minute Club', a weekly project that aims to support Stockport residents (and their families and carers) aged sixty and over including those living with Dementia.

The project is funded by the Premier League Foundation and The Professional Footballers' Association as part of 'The Players Pilot Project', which involved first-team players in the design and delivery of the community initiatives. The Trust were one of only fourteen clubs in the EFL and the Premier League to be awarded the funding, showcasing the Trust's strong relationship with the first team squad and support staff.

- We also began our new physical activity programme for those living with Parkinson's, their families and carers. Every week, we run an exercise programme at Edgeley Park and a walking football session at Pro Football Arena. With around 25-30 participants accessing the project weekly, we've also been cited as a 'best in practice' project by EFL in the Community, presenting our work to a range of Community Club Organisations around the country.
- In April 2025, we secured funding from the National Institute for Health and Care Research for a new innovative project, delivered in partnership with Stockport NHS Foundation Trust. This has fully funded a dedicated 'Health and Wellbeing Research Coordinator' role to further develop our monitoring and evaluation across the department.
- Our Social Wellbeing Group has again gone from strength to strength, with approximately 60 participants attending weekly. Programme beneficiaries include those experiencing social isolation and loneliness, local residents struggling with signs and symptoms of poor mental health and those living with long-term health conditions. Sessions are all free to access and include activities such as quizzes and, bingo, as well as the chance to take part in physical activity such as seated yoga and weekly group walks.
- Throughout the 24/25 season, we ran a series of Match Day Health activations to help raise awareness around cancer screenings. The 'County Tackles Cancer' project provided several match days throughout the year, working with a range of specialist charities and practitioners to provide much-needed information and support. This also included cancer awareness sessions and drop-ins at Edgeley Park.

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- We have continued to provide weekly sessions with Pennine Care NHS Foundation Trust, supporting three mental health wards across Stockport and Tameside. The project primarily supports Heathfield House, a step-down rehabilitation unit for males aged 18-65, based in Cale Green, Stockport.

Support from Stockport County Football Club

The charity continues to work closely with Stockport County Football Club and its senior management team to ensure the charity benefits from the use of the club brand and facilities to help benefit the local community. This includes the opening up of the club stadium, Edgeley Park to be more accessible to the community especially as part of the Health and Wellbeing programmes.

In addition to the work undertaken by individual departments, the Trust as a whole supported a number of club initiatives. This included the groundbreaking Kits By County scheme which provided over 3,200 PE kits for primary school children in Stockport living in deprived areas.

The Trust also supported Stockport County with its Christmas campaign which provided Christmas hampers to vulnerable families living across Stockport, whilst also organising the visit of club first-team players to the Treehouse (paediatric unit) at Stepping Hill Hospital and organising a club community lunch for almost 200 local residents.

Additionally, the Trust was able to use match days to provide opportunities for junior teams to attend Edgeley Park as well as match day charity bucket collections which raised nearly £20K for local charities.

Plans for future periods

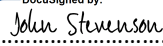
The plan for the future is that Stockport County Community Trust will remain financially self-sufficient and not rely on financial support from Stockport County FC. However, It is still important for the Trust and Stockport County FC to be closely aligned and to work closely together.

Stockport County Community Trust has plans to increase the programmes it delivers over the next 12 months and to grow its delivery team to help increase the positive impact the work of the Trust within its local community.

Small company provisions

This report has been produced in accordance with the small companies’ regime under the Companies Act 2006. The Trustees have pleasure in presenting their report and financial statement for the charity for the twelve months ending 30 June 2025.

Approved by the Board on 24-Mar-2026 and signed on its behalf by

DocuSigned by:

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Mr John Stevenson MBE
Chair of Trustees

Stockport County Community Trust

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Stockport County Community Trust "formerly The Hatters Project Limited" for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

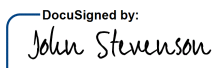
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

24-Mar-2026

Approved by order of the board of trustees on and signed on its behalf by:

DocuSigned by:

27D85735709D429
 J M Stevenson MBE – Trustee

Stockport County Community Trust**Independent Examiner's Report to the trustees of Stockport County Community Trust**

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 12 to 28.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

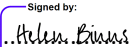
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:


 E98C1DCEF2244B6...

Helen Binns FCA

Menzies LLP

One Express

1 George Leigh Street

Manchester

M4 5DL

24-Mar-2026

Date:.....

Stockport County Community Trust

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the Year Ended 30 June 2025

		Unrestricted Fund £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	53,237	-	53,237	135,670
Charitable activities					
Wellbeing		68,170	51,512	119,681	90,181
Social Inclusion		127,840	221,630	349,470	234,441
Education Pathway		258,762	31,806	290,568	145,000
Head Office		162,621	-	162,621	64,881
Other trading activities	4	-	-	-	113,241
Investment income	5	-	-	-	-
Total		670,630	304,948	975,578	783,414
EXPENDITURE ON					
Other trading activities	6	-	-	-	130,381
Charitable activities	7				
Wellbeing		91,393	3,409	94,802	58,458
Social Inclusion		45,697	215,105	260,801	208,253
Educational Pathway		231,891	-	231,891	138,534
Head Office		309,214	-	309,214	64,881
Total		678,195	218,514	896,709	600,507
NET INCOME/EXPENDITURE		(7,565)	86,434	78,869	182,907
RECONCILIATION OF FUNDS					
Total funds brought forward		233,183	57,841	291,024	108,117
TOTAL FUNDS CARRIED FORWARD		225,618	144,275	369,893	291,024

Stockport County Community Trust**Statement of Financial Position**
30 June 2025

		Unrestricted fund £	Restricted fund £	2025 Total Funds £	2024 Total Funds £
	Notes				
FIXED ASSETS					
Tangible assets	11	2,621	-	2,621	4,438
CURRENT ASSETS					
Debtors	12	140,036	-	140,036	114,003
Cash at bank and in hand		216,962	144,275	361,237	266,483
		356,998	144,275	501,273	380,486
CREDITORS					
Amounts falling due within one year	13	(134,001)	-	(134,001)	(93,900)
NET CURRENT ASSETS		225,618	144,275	369,893	286,586
TOTAL ASSETS LESS CURRENT LIABILITIES		225,618	144,275	369,893	291,024
NET ASSETS		225,618	144,275	369,893	291,024
FUNDS	14				
Unrestricted funds				225,618	233,183
Restricted funds				144,275	57,841
TOTAL FUNDS				369,893	291,024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Stockport County Community Trust

These financial statements have been prepared in accordance with the previous applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24-Mar-2026
and were signed on its behalf by:

DocuSigned by:
John Stevenson
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J M Stevenson MBE – Trustee

Stockport County Community Trust**Statement of Cash Flows**
for the Year Ended 30 June 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	17	94,562	161,287
Net cash provided by operating activities		<u>94,562</u>	<u>161,287</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,215)
Profit on disposal of tangible fixed assets		192	-
Net cash used in investing activities		<u>192</u>	<u>(3,215)</u>
Cash flows from financing activities			
Bank Interest received		-	-
Net cash provided by financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>94,754</u>	<u>158,072</u>
Cash and cash equivalents at the beginning of the reporting period		<u>266,483</u>	<u>108,411</u>
Cash and cash equivalents at the end of the reporting period		<u>361,237</u>	<u>266,483</u>

Stockport County Community Trust

Notes to the Financial Statements **for the Year Ended 30 June 2025**

1. GENERAL INFORMATION

Stockport County Community Trust is a private company limited by guarantee incorporate in England & Wales, registered number 13241679 The registered office and principal place of business address is Edgeley Park, Hardcastle Road, Edgeley, Stockport, SK3 9DD.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in pound sterling, which is the functional currency of the entity.

Amounts in these financial statements are rounded to the nearest pound sterling.

INCOME RECOGNITION POLICIES

Items of income are recognised and included in the account when all of the following criteria are met:

- the Charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have met or are fully within the control of the Charity;
- there is sufficient certainty that receipt of the income is considered probable and;
- the amount can be measured reliably.

DONATIONS AND LEGACIES

Donations are recognised when the Charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Stockport County Community Trust

2. ACCOUNTING POLICIES – continued

GRANTS RECEIVABLE

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Computer equipment - 33% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Where there is an overspend on restricted funds then unrestricted funds may be used as a reserve.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Stockport County Community Trust

2. ACCOUNTING POLICIES – continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

SIGNIFICANT JUDGEMENTS

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: - Determination of whether there are indicators of impairment of Contact's tangible fixed assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance or charitable use of the asset.

- Determination of whether leases entered into by Contact as lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.

KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- Determination of recoverability of trade debtors. A specific provision is made against certain debts where in the opinion of the trustees the debt is not fully recoverable.

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Stockport County Community Trust

2. ACCOUNTING POLICIES – continued

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

DEBTORS

Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments and other debtors are valued at amortised cost.

CASH AND CASH EQUIVALENTS

Cash at bank and in hand includes cash in short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

RECLASSIFICATION OF ACTIVITIES

During the year, the trustees reviewed certain activities previously reported within 'Other trading activities' and determined that they are more appropriately classified within 'Charitable activities. Prior-year comparatives have not been restated as the information required to reanalyse the prior year is not available.

Stockport County Community Trust

3. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Donations	53,237	-	53,237	135,670
Grants	-	-	-	-
	<u>53,237</u>	<u>-</u>	<u>53,237</u>	<u>135,670</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
School income	-	-	-	113,241

Activities previously reported here have been re-analysed as charitable activities.

5. RESOURCES EXPENDED

OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Support costs	-	-	-	130,381

Activities previously reported here have been re-analysed as charitable activities.

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs £	Totals £	2024 £
<u>Charitable activities</u>				
Wellbeing	73,442	21,360	94,802	58,458
Social Inclusion	236,827	23,974	260,801	208,253
Education Pathway	222,405	9,487	231,891	138,534
Head Office	151,860	157,354	309,214	64,881
	<u>684,534</u>	<u>212,175</u>	<u>896,709</u>	<u>470,126</u>

Stockport County Community Trust**7. SUPPORT COSTS**

	Management £	Finance £	Other £	Totals £
Wellbeing	8,881	-	14,479	21,360
Social Inclusion	3,559	-	20,415	23,974
Education Pathway	-	-	9,487	9,487
Head Office	114,460	8,598	34,296	157,354
	<u>126,899</u>	<u>8,598</u>	<u>76,677</u>	<u>212,175</u>

Comparatives for 2024 are as follows:

	Management £	Finance £	Other £	Total £
<u>Support costs</u>				
Wellbeing	5,842	-	52,511	58,353
Social inclusion	19,859	-	188,394	208,253
Education pathway	53,416	4,934	65,717	124,067
Head office	57,881	-	7,000	64,881
Other trading activities	-	865	129,516	130,381
	<u>136,998</u>	<u>5,799</u>	<u>443,138</u>	<u>585,935</u>

Other trading activities previously reported here have been re-analysed as charitable activities.

Stockport County Community Trust

8. SUPPORT COSTS (CONTINUED)

Support costs, included in the above, are as follows:

	Wellbeing	Social Inclusion	Education Pathway
	£	£	£
Wages – key personnel	7,820	3,127	-
Social security – key personnel	869	354	-
Pensions – key personnel	192	78	-
Advertising	-	-	-
Bank charges	-	-	-
Accountancy	-	-	-
Legal and professional fees	650	750	2,150
Wages – operational	7,162	11,355	-
Social security – operational	648	911	-
Pensions – operational	109	184	-
Hire of equipment	-	-	-
Insurance	-	-	-
Postage and stationery	-	121	-
Sundries	3,310	5,640	3,867
Motor expenses	-	-	-
Entertainment	-	-	-
Direct costs	-	-	-
IT Software and Consumables	-	-	-
Staff welfare	-	-	-
Venue hire/ rental	-	-	-
HAF Food & activities	-	-	-
Sports & Therapies	-	-	-
Depreciation of tangible fixed assets	-	-	-
Bad debts written off	600	1,454	3,470
	21,360	23,974	9,487

Stockport County Community Trust

8. SUPPORT COSTS (CONTINUED)

	Head Office	2025 Total activities	2024 Total activities
	£	£	£
Wages – key personnel	100,707	111,654	111,747
Social security – key personnel	9,921	11,144	10,382
Pensions – key personnel	2,445	2,714	2,348
Advertising	1,387	1,387	12,521
Bank charges	681	681	898
Accountancy	7,917	7,917	3,928
Legal and professional fees	-	3,550	973
Wages – operational	-	18,517	319,444
Social security – operational	-	1,559	16,032
Pensions – operational	-	293	4,746
Hire of equipment	-	-	6,575
Insurance	880	880	464
Postage and stationery	3,032	3,152	3,931
Sundries	23,458	36,274	6,224
Motor expenses	-	-	14,785
Entertainment	1,970	1,970	2,643
Direct costs	-	-	-
IT Software and Consumables	-	-	97
Staff welfare	330	330	446
Venue hire/ rental	-	-	23,593
HAF Food & activities	-	-	9,276
Sports & therapies	-	-	33,452
Depreciation of tangible fixed assets	1,626	1,626	1,430
Bad debts written off	3,000	8,524	-
	157,354	212,175	585,935

Stockport County Community Trust**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation – owned assets	1,626	1,430

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	526,900	431,191
Social security costs	43,559	26,414
Other pensions costs	7,999	7,094
	<u>578,458</u>	<u>464,699</u>

The key management personnel consist of; -

- Chief Executive Officer
- Operations Manager
- Inclusion Manager
- Health and Wellbeing Manager

The total amounts paid to Key Management Personnel is as follows: -

	2025	2024
Gross Salary	178,700	111,747
Social Security	20,539	12,073
Pension	4,269	2,348
	<u>203,508</u>	<u>126,168</u>

Stockport County Community Trust

The average monthly number of employees during the year was as follows:

	2025	2024
Average	25	22

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2024	2,118	5,872	7,990
Additions	-	-	-
Disposals	-	(192)	(192)
At 30 June 2025	2,118	5,680	7,798
DEPRECIATION			
At 1 July 2024	998	2,554	3,552
Charge for the year	280	1,346	1,626
At 30 June 2025	1,278	3,900	5,178
NET BOOK VALUE			
At 30 June 2025	840	1,780	2,621
At 30 June 2024	1,120	3,318	4,438

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	11,266	55,856
Prepayments and accrued income	122,796	58,147
Other debtors	5,975	-
	140,037	114,003

Stockport County Community Trust**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	87,627	53,973
Social security and other taxes	11,218	8,666
Other creditors	-	-
Pension payable	1,635	1,508
Net wages	-	-
Accruals	33,522	29,753
	<u>134,001</u>	<u>93,900</u>

14. MOVEMENT IN FUNDS

	At 01/07/2024	Net movement in funds	At 30/06/2025
	£	£	£
Unrestricted funds			
Unrestricted fund	233,183	(7,565)	225,618
Restricted funds			
Restricted fund	57,841	86,434	144,275
TOTAL FUNDS	<u>291,024</u>	<u>78,869</u>	<u>369,893</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	670,630	(678,195)	(7,565)
Restricted funds			
Restricted fund	304,948	(218,514)	86,434
TOTAL FUNDS	<u>975,578</u>	<u>(896,709)</u>	<u>78,869</u>

A description of funds is as follows:

Unrestricted funds: Unrestricted funds include 'free reserves' after allowing for all restricted and designated funds.

Restricted funds: Restricted funds comprise of income received by the charity that is subject to allocation to specific projects and activities in line with the charity's objectives. These primarily include funds from various grant making bodies and donors.

Stockport County Community Trust

Comparatives for movement in funds

	At 01/07/2023 £	Net movement in funds £	At 30/06/2024 £
Unrestricted funds			
Unrestricted funds	108,117	125,066	233,183
Restricted funds			
Restricted funds	-	57,841	57,841
TOTAL FUNDS	<u>108,117</u>	<u>182,907</u>	<u>291,024</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	635,687	(510,801)	125,066
Restricted funds			
Restricted fund	147,547	(89,706)	57,841
TOTAL FUNDS	<u>783,414</u>	<u>(600,507)</u>	<u>182,907</u>

15. RELATED PARTY DISCLOSURES

The charity is controlled by the Trustees who are all directors of the company and are therefore related to it.

16. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	78,869	182,907
Adjustments for:		
Depreciation charges	1,626	1,430
Investment income	-	-
(Increase)/decrease in debtors	(26,034)	(27,325)
Increase in creditors	40,101	4,275
Net cash provided by operations	<u>94,562</u>	<u>161,287</u>

Stockport County Community Trust

17. ANALYSIS OF CHANGES IN NET FUNDS

	At 01/07/2024	Cash Flow	At 30/06/2025
	£	£	£
Net cash			
Cash at bank and in hand	266,483	94,562	361,237
Total	<u>266,483</u>	<u>94,562</u>	<u>361,237</u>

18. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from				
Donations and legacies	3	135,670	-	135,670
Charitable activities				
Wellbeing		59,625	30,556	90,181
Social Inclusion		146,200	88,241	234,441
Education Pathway		125,000	20,000	145,000
Head Office		56,131	8,750	64,881
Other trading activities	4	113,241	-	133,241
Investment income	5	-	-	-
Total		<u>635,867</u>	<u>147,547</u>	<u>783,414</u>
Expenditure on				
Resources expended	6	130,381	-	130,381
Charitable activities	7			
Wellbeing		58,458	-	58,458
Social Inclusion		147,297	60,956	208,253
Education Pathway		118,534	20,000	138,534
Head Office		56,131	8,750	64,881
Total		<u>510,801</u>	<u>89,706</u>	<u>600,507</u>
Net income		125,066	57,841	182,907
Reconciliation of funds				
Total funds brought forward		108,117	-	108,117
Total funds carried forward		<u>233,183</u>	<u>57,841</u>	<u>291,024</u>